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Counsel to Highlands County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

IN RE: ) Chapter 11  
CIRCUIT CITY STORES, INC., et al., ) Case No. 08-35653 (KRH)  
Debtors. ) Jointly Administered  
)

**RESPONSE OF HONORABLE CHARLES L. BRYAN,  
TAX COLLECTOR IN AND FOR HIGHLANDS COUNTY, FLORIDA  
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS  
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Charles L. Bryan, Tax Collector in and for Highlands County, Florida ("Tax Collector"), and for his response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Charles L. Bryan, Tax Collector in and for Highlands County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at Sebring, Florida, as of January 1, 2009.
2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement

sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of his response and his underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of his claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable C. Raymond McIntyre, who is the Property Appraiser in and for Highlands County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Charles L. Bryan  
Highlands County Tax Collector  
540 S. Commonwealth Avenue  
Sebring, Florida 33870-3867  
Phone: (863) 402-6685  
Fax: (863) 402-6709

Attorney:  
Paul S. Bliley, Jr., Esquire  
Williams Mullen  
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6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009

Hon. Charles L. Bryan, Tax Collector  
In and for Highlands County, Florida

By /s/ Paul S. Bliley, Jr.  
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973

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Counsel for Tax Collector in and for Highlands County, Florida.

**CERTIFICATE OF SERVICE**

I hereby certify that on the 15<sup>th</sup> day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.  
Paul S. Bliley, Jr.

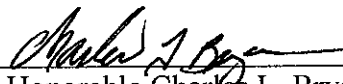
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**EXHIBIT A**

I have personal knowledge as the Tax Collector for Highlands County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable C. Raymond McIntyre, Property Appraiser in and for Highlands County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.

  
\_\_\_\_\_  
The Honorable Charles L. Bryan  
Highlands County Tax Collector

**EXHIBIT B**

Attached hereto is the preliminary roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.

*Exhibit B***Highlands County Property Appraiser****Tangible Personal Property Department****EARLY TAX COLLECTION FORM**

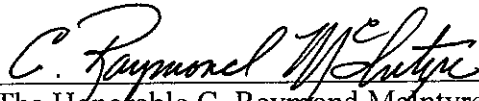
<b>Name:</b>	Circuit City
<b>Account Number:</b>	B#4034-95
<b>2009 Assessment Amount</b>	\$541,990
<b>LESS \$25,000 TPP EXEMPTION</b>	<u>\$25,000</u>
<b>2009 TOTAL ASSESSMENT</b>	\$516,990
<b>Tax District:</b>	40
<b>2008 Tax District Millage</b>	0.0153563
<b>2009 Estimated Tax Bill:</b>	\$7,939.05
<b>Late Filing Penalty %:</b>	0.00%
<b>Penalty Amount</b>	\$0.00
<b>2009 Estimated Total Tax Bill:</b>	<b>\$7,939.05</b>
<b>Date:</b>	02/23/09
<b>Initials:</b>	RP

**EXHIBIT C**

**Declaration of the Honorable C. Raymond McIntyre,  
Property Appraiser in and for Highlands County, Florida.**

As the Property Appraiser in and for the Highlands County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Highlands County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.

  
The Honorable C. Raymond McIntyre  
Highlands County Property Appraiser

# 2009 NOTICE OF PROPOSED PROPERTY TAXES

Highlands County Property Appraiser

C. Raymond McIntyre, C.F.A.  
560 S. Commerce Ave.  
Sebring, FL 33870

**DO NOT PAY**  
**THIS IS NOT A BILL**

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

Tangible Account Number: B403495

CIRCUIT CITY  
ATTN TAX DEPT 04233  
PO BOX 42304  
RICHMOND, VA 23233

Business

1700 N US 27

40 Taxing Authorities	Assessed Value	Exemptions Granted	Taxable Value	Your Property Taxes Last Year	Your Taxes This Year If Proposed Budget Change Is Made	Your Taxes This Year If No Budget Change Is Made	A Public Hearing On The Proposed Taxes And Budget Will Be Held:
<b>County:</b>							
County	542,620	25,000	517,620	3,933.76	3,675.10	4,121.65	September 3, 2009 at 05:30 pm GOV CTR BOARD RM
<b>Public Schools:</b>							
By State Law:	542,620	25,000	517,620	2,904.33	2,713.36	3,006.29	September 8, 2009 at 05:05 pm SCH ADM BLDG SEB
By Local Board:	542,620	25,000	517,620	1,354.65	1,265.58	1,402.18	
<b>Water Mgmt. Districts:</b>							
Water Management	542,620	25,000	517,620	315.42	294.68	340.70	September 15, 2009 at 05:01 pm SERVICE OFC TAMPA
<b>Penalty:</b>				0.00	0.00	0.00	0 %
<b>TANGIBLE</b>							
<b>Total Property Tax:</b>				8,508.16	7,948.72	8,870.82	*For details on Independent Special Districts and Voter Approved Debt, contact your Tax Collector at: (863) 402-6685
				COLUMN 1	COLUMN 2	COLUMN 3	
				SEE REVERSE SIDE FOR EXPLANATION			
County Taxing Authority	MARKET VALUE		ASSESSED VALUE	EXEMPTIONS		BASE TAXABLE VALUE	
Your Property Value Last Year: 2008	579,050		579,050	25,000		554,050	
Your Property Value This Year: 2009	542,620		542,620	25,000		517,620	

- If you feel the market value of your property is inaccurate or does not reflect fair market value on January 1, 2009 contact your Property Appraiser at:

560 South Commerce Avenue, SEBRING, FL 33870-3899  
CUSTOMER SERVICE: (863) 402-6670

- If the Property Appraiser's Office is unable to resolve the matter as to market value, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser and must be filed on or before **Sept. 15, 2009**

- Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district.